



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

ROBERT J. KLEINE
STATE TREASURER

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

PRESENT: **Robert H. Naftaly, Chair STC**
 Douglas B. Roberts, Member STC
 Frederick W. Morgan, Member STC

Kelli Sobel, Executive Secretary
 LaNiece Densteadt, Recording Secretary

DATE OF MEETING: **February 5, 2007**

PLACE OF MEETING: **Conference Room, 1921 Department of Conservation**
 7th Floor, Mason Building
 Lansing, MI

TIME OF MEETING: **9:00 A.M.**

The item numbers referred to in the minutes correspond to the agenda items as numbered.

It was moved by Morgan, supported by Roberts and unanimously approved to adopt the minutes of December 21, 2006, as presented.

It was moved by Morgan, supported by Roberts, and unanimously approved to amend the certificate for Detroit Cold Rolling and the City of Gibraltar in accordance with the requirements of P.A. 483 of 2006 as submitted by the Executive Secretary. (Item 2 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the 2006 State Tax Commission Annual Report submitted by the Executive Secretary. (Item 3 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to distribute the Letter to Assessors regarding P.A. 326 of 2006 Federally Qualified Health Center's Exemption submitted by the Executive Secretary. (Item 4 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Exemptions. (Item 5 on agenda) ([Link to full list](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the Personal Property Examiner Certificates submitted by staff. (Item 6 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to support the changes to Bulletin 11 of 2006 as submitted by the Executive Secretary. (Item 7 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Re-certifications of Computerized Tax Rolls for the following: (Item 8 on agenda)

These certifications will expire on **May 1, 2010**.

Calhoun County

Leroy Township City of Battle Creek

Kent County

City of East Grand Rapids

Menominee County

Daggett Township	Faithorn Township	Gourley Township
Harris Township	Lake Township	Mellen Township
Meyer Township	Nadeau Township	Spalding Township
Stephenson Township	City of Stephenson	

Deputy Treasurer Pitoniak reported to the Commission on ongoing discussions with MAA and MAED regarding a variety of issues. Deputy Treasurer Pitoniak distributed a draft response on each of the issues. (Item 9 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the MCL 211.154 concurrences. (Item 10a on agenda) ([Link to full list](#))

It was moved by Morgan, supported by Naftaly, and unanimously approved to adopt the staff recommendation on the following petitions (Item 10b – 10e on agenda):

Dismiss petitions:

154-06-2608 Faygo Beverages

Dismiss petitions for lack of jurisdiction:

154-05-3207 Sunsation Performance

154-05-4028 Union Bank

154-06-0840 Henkel Technologies Division

Rescind petitions:

154-06-2164 Parmalat White Knight

Amend petitions:

154-05-4572 After Hours #265

It was moved by Morgan, supported by Roberts, and unanimously approved to **postpone** the following MCL 211.154 petitions until April 17th (Item 10f on the agenda):

154-02-0326 J & L Industrial Supply, City of Livonia, Wayne County

154-04-4157 American Axle & Manufacturing; City of Detroit, Wayne County

154-04-4158 American Axle & Manufacturing; City of Detroit, Wayne County

154-06-1495 Averill Recycling Inc., City of Flint, Genesee County
154-06-1725 Hertz Equipment Rental Corp; City of Dearborn, Wayne County
154-06-1907 Lacks Industries Inc., Cascade Township, Kent County
154-06-1947 Master Auto Machine Co; Plymouth Township, Wayne County
154-06-1948 Master Auto Machine Co; Plymouth Township, Wayne County
154-06-2063 Lacks Industries Inc., Cascade Township, Kent County
154-06-2118 Gordon Food Service, Green Oak Township, Livingston County
154-06-2119 Metaldyne Tubular Products., Hamburg Township, Livingston County
154-06-2238 Todd Smart, Grant Township, Cheboygan County
154-06-2244 PHNS, Flint Township, Genesee County
154-06-2259 Gap Inc. & Subs #7607, City of Grandville, Kent County
154-06-2285 Intier Automotive Atreum; Howell Township, Livingston County
154-06-2286 Intier Automotive Atreum; Howell Township, Livingston County

It was moved by Morgan, and unanimously approved to **amend** the following MCL 211.154 petitions: (Item 10f on the agenda)

154-06-1823; UNISTRUT CORPORATION; CITY OF WAYNE; WAYNE COUNTY;
REDFORD UNION Sch. Dist.; 55-999-00-3630-000; PERSONAL PROPERTY

2004 AV from \$1,463,000 to \$1,733,950; TV from \$1,463,000 to \$1,733,950
2005 AV from \$1,355,700 to \$1,473,950; TV from \$1,355,700 to \$1,473,950
2006 AV from \$1,358,600 to \$1,469,750; TV from \$1,358,600 to \$1,469,750

154-06-1881; HADLEY PRODUCTS; CITY OF GRANDVILLE; KENT COUNTY;
GRANDVILLE Sch. Dist.; 41-50-58-021-186; PERSONAL PROPERTY

2004 AV from \$ 245,564 to \$ 645,564; TV from \$ 245,564 to \$ 645,564
2005 AV from \$ 216,000 to \$ 616,000; TV from \$ 216,000 to \$ 616,000
2006 AV from \$ 196,022 to \$ 596,022; TV from \$ 196,022 to \$ 596,022

154-06-2084; R L POLK & COMPANY; CITY OF SOUTHFIELD; OAKLAND
COUNTY; SOUTHFIELD Sch. Dist.; 76-99-80-455-000; PERSONAL PROPERTY

2004 AV from \$3,120,740 to \$3,394,000; TV from \$3,120,740 to \$3,394,000
2005 AV from \$3,712,470 to \$4,220,900; TV from \$3,712,470 to \$4,220,900
2006 AV from \$3,475,420 to \$3,958,950; TV from \$3,475,420 to \$3,958,950

154-06-2116; KALFACT PLASTICS COMPANY; CITY OF ROCKFORD; KENT
COUNTY; ROCKFORD Sch. Dist.; 41-50-79-020-418; PERSONAL PROPERTY

2005 AV from \$1,085,100 to \$1,197,850; TV from \$1,085,100 to \$1,197,850
2006 AV from \$1,023,300 to \$ 988,600; TV from \$1,023,300 to \$ 988,600

154-06-2234; DONNELLY CORPORATION; GRAND BLANC TWP.; GENESEE
COUNTY; GRAND BLANC Sch. Dist.; 12-97-1446-03; PERSONAL-IFT PROPERTY

2004 AV from \$1,182,800 to \$1,209,950; TV from \$1,182,800 to \$1,209,950

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2005 AV from \$ 434,000 to \$ 445,200; TV from \$ 434,000 to \$ 445,200
2006 AV from \$ 381,700 to \$ 394,000; TV from \$ 381,700 to \$ 394,000

154-06-2253; CG AUTOMATION & FIXTURE; ALPINE TWP.; KENT COUNTY;
COMSTOCK PARK Sch. Dist.; 41-57-13-002-216; PERSONAL-IFT PROPERTY

2004 AV from \$ 298,800 to \$ 308,700; TV from \$ 298,800 to \$ 308,700
2005 AV from \$ 273,300 to \$ 284,500; TV from \$ 273,300 to \$ 284,500
2006 AV from \$ 246,900 to \$ 407,600; TV from \$ 246,900 to \$ 407,600

154-06-2256; GAP INC. & SUBS #3339; CITY OF GRAND RAPIDS; KENT
COUNTY; GRAND RAPIDS Sch. Dist.; 41-01-51-109-199; PERSONAL PROPERTY

2005 AV from \$ 239,400 to \$ 280,000; TV from \$ 239,400 to \$ 280,000
2006 AV from \$ 234,100 to \$ 277,500; TV from \$ 234,100 to \$ 277,500

It was moved by Morgan, supported by Roberts, and unanimously approved to have the following MCL 211.154 petitions as **concurrences**: (Item 10f on the agenda)

154-04-4025; GOERTZ & SCHIELE CORP; CITY OF AUBURN HILLS; OAKLAND
COUNTY; PONTIAC Sch. Dist.; 02-99-25-000-626; PERSONAL-IFT PROPERTY

2002 AV from \$1,710,447 to \$1,085,400; TV from \$1,710,447 to \$1,085,400
2003 AV from \$3,198,328 to \$1,672,380; TV from \$3,198,328 to \$1,672,380
2004 AV from \$3,317,330 to \$2,182,330; TV from \$3,317,330 to \$2,182,330

154-04-4026; GOERTZ & SCHIELE CORP; CITY OF AUBURN HILLS; OAKLAND
COUNTY; PONTIAC Sch. Dist.; 02-99-00-002-136; PERSONAL PROPERTY

2004 AV from \$ 0 to \$ 236,360; TV from \$ 0 to \$ 236,360

154-06-2122; CORRIGAN OIL CO. #2 INC.; CITY OF BRIGHTON; LIVINGSTON
COUNTY; BRIGHTON Sch. Dist.; 4718-99-000-084; PERSONAL PROPERTY

2006 AV from \$ 54,200 to \$ 79,400; TV from \$ 54,200 to \$ 79,400

It was moved by Morgan, supported by Roberts, and unanimously approved to **deny** the following MCL 211.154 petitions due to the lack of jurisdiction: (Item 10f on the agenda)

154-04-4368 WCF Land, City of Allen Park, Wayne County
154-05-3377 Dale Chiles, City of Durand, Shiawassee County
154-06-1525 City of Alpena, City of Alpena; Alpena County

It was moved by Morgan, supported by Roberts, and unanimously approved to **withdraw** the following MCL 211.154 petitions: (Item 10f on the agenda)

154-06-1294 AEV Inc., City of Flint, Genesee County
154-06-2115 Klein-Kalfact LLC, City of Rockford, Kent County

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It was moved by Morgan, supported by Roberts, and unanimously approved to adopt all other MCL 211.154 petitions as submitted: [\(Link to full list\)](#).

With the Supervisor and the Assessor appearing before the State Tax Commission; it was moved by Morgan, supported by Roberts, and unanimously approved to accept that Maple Ridge Township, Alpena County will conduct a full reappraisal to be completed by the 2008 assessment roll. Staff will conduct periodic reviews to ensure the reappraisal is being completed in a timely and appropriate manner. (Item 11 on agenda)

With the Supervisor and the Assessor appearing before the State Tax commission; it was moved by Morgan, supported by Roberts, and unanimously approved to accept that Meyer Township, Menominee County will conduct a full reappraisal to be completed by the 2008 assessment roll. Staff will conduct periodic reviews to ensure the reappraisal is being completed in a timely and appropriate manner. (Item 11 on agenda)

With the Supervisor and the Assessor appearing before the State Tax Commission; it was moved by Morgan, supported by Roberts, and unanimously approved to accept that Daggett Township, Menominee County will conduct a full reappraisal to be completed by the 2008 assessment roll. Staff will conduct periodic reviews to ensure the reappraisal is being completed in a timely and appropriate manner. (Item 11 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to accept the Executive Secretaries recommendation to conduct a follow up review later in the year for Peacock Township, Lake County. (Item 11 on agenda)

With the Supervisor and the Assessor appearing before the State Tax Commission; it was moved by Morgan, supported by Roberts, and unanimously approved to accept the Executive Secretaries recommendation to assume jurisdiction of the 2006 Assessment Roll for Denmark Township, Tuscola County and to require the township to conduct a full reappraisal to be completed by an outside party. (Item 11 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to accept the Executive Secretaries recommendation to assume jurisdiction of the 2006 Assessment Roll for Holmes Township, Menominee County to correct the problem with land values. (Item 11 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to approve Pricewaterhouse Coopers LLP to use an Alternate 2007 Personal Property Form.

It was moved by Morgan, supported by Roberts, and unanimously approved to accept the Executive Secretaries recommendation to ask staff to conduct a 14-Point Review for Vermontville Township.

It was moved by Morgan, supported by Roberts, and unanimously approved to send a letter to Assessor's and Equalization Directors regarding the update on the 14-Point Review process.

It was moved by Morgan, supported by Roberts, and unanimously approved to ask the Attorney General to review the Southfield v Cranbrook Centre & American Center of Southfield Oakland County Circuit Court Case and determine what action is necessary by the State Tax Commission.

It was moved by Morgan, supported by Roberts, and unanimously approved to accept the Executive Secretaries recommendation to explore alternatives to the State developing our own cost manuals.

It was moved by Roberts, supported by Morgan, and unanimously approved to adjourn the meeting of the State Tax Commission at 12:55 P.M.

DATED TYPED: **February 6, 2007**

DATE APPROVED: **April 17, 2007**

Robert H. Naftaly, Chair
State Tax Commission

Douglas B. Roberts, Member
State Tax Commission

Frederick W. Morgan, Member
State Tax Commission